

Actual FY07 Fund Balance Ratios*

| | General Basic | General Supplemental | Total General | Rural Basic | Rural Supplemental | Total Rural | Mental Health | Secondary Roads | Total |
|--------------|---------------|----------------------|---------------|-------------|--------------------|-------------|---------------|-----------------|-------|
| All Counties | 36.9% | 27.7% | 34.9% | 26.1% | 34.5% | 26.2% | 8.2% | 44.8% | 40.7% |
| Adair | 40.3% | 55.9% | 43.7% | 14.4% | - | 14.4% | -4.1% | 34.2% | 43.2% |
| Adams | 30.4% | 35.8% | 31.8% | 9.6% | - | 9.6% | 12.4% | 29.3% | 25.2% |
| Allamakee | 82.9% | 40.1% | 74.0% | 26.2% | - | 26.2% | 13.9% | 35.3% | 52.5% |
| Appanoose | 70.2% | 131.9% | 87.6% | 80.2% | - | 80.2% | 218.4% | 32.6% | 74.5% |
| Audubon | 124.5% | 57.2% | 103.0% | 25.2% | 51.3% | 28.5% | -35.4% | 51.6% | 52.7% |
| Benton | 59.1% | 22.4% | 51.6% | 7.0% | - | 7.0% | -2.0% | 65.2% | 61.9% |
| Black Hawk | 17.4% | 39.9% | 22.5% | 28.5% | - | 28.5% | 5.6% | 27.4% | 21.4% |
| Boone | 28.2% | 20.5% | 27.8% | 39.8% | - | 39.8% | -3.8% | 40.3% | 33.2% |
| Bremer | 38.6% | 32.5% | 37.3% | 10.1% | - | 10.1% | 43.0% | 13.1% | 76.0% |
| Buchanan | 41.3% | 14.2% | 34.3% | 25.1% | - | 25.1% | -3.1% | 30.7% | 31.3% |
| Buena Vista | 28.0% | 30.1% | 28.5% | 77.4% | *** | 77.5% | 22.1% | 31.3% | 31.5% |
| Butler | 44.5% | 29.1% | 42.7% | 34.7% | - | 34.7% | -3.7% | 68.0% | 54.2% |
| Calhoun | 46.6% | 79.2% | 54.7% | 22.2% | - | 22.2% | -31.6% | 31.9% | 46.7% |
| Carroll | 49.7% | 39.6% | 48.3% | 33.4% | - | 33.4% | 4.3% | 58.1% | 47.4% |
| Cass | 30.3% | 38.0% | 32.1% | 20.0% | 15.8% | 19.5% | 7.7% | 22.9% | 28.3% |
| Cedar | 46.5% | 42.4% | 45.8% | 5.8% | - | 5.8% | 12.7% | 44.4% | 51.0% |
| Cerro Gordo | 52.9% | 21.8% | 47.9% | 26.5% | - | 26.5% | 10.6% | 63.9% | 52.8% |
| Cherokee | 53.4% | *** | 53.4% | 18.6% | - | 18.6% | 22.4% | 95.1% | 67.7% |
| Chickasaw | 44.3% | 74.4% | 51.1% | 66.5% | - | 66.5% | 23.4% | 34.7% | 66.5% |
| Clarke | 17.4% | 48.0% | 24.1% | 40.3% | - | 40.3% | -1.5% | 25.9% | 64.7% |
| Clay | 33.0% | 22.7% | 31.0% | 14.0% | - | 14.0% | 10.3% | 62.4% | 51.7% |
| Clayton | 23.2% | 20.4% | 22.7% | 16.9% | - | 16.9% | -24.1% | 67.1% | 49.2% |
| Clinton | 42.0% | 5.5% | 32.2% | 34.7% | - | 34.7% | 1.4% | 36.5% | 25.3% |
| Crawford | 80.0% | 39.7% | 71.3% | 36.4% | 14.3% | 33.4% | 6.9% | 59.1% | 54.2% |
| Dallas | 74.9% | 32.0% | 66.4% | 8.4% | - | 8.4% | 13.0% | 34.7% | 61.8% |
| Davis | 9.5% | 70.6% | 28.5% | 70.4% | 56.7% | 69.9% | 45.6% | 14.8% | 34.7% |
| Decatur | 30.0% | 36.9% | 31.6% | 50.6% | - | 50.6% | 6.3% | 29.3% | 30.4% |
| Delaware | 32.4% | 30.7% | 32.2% | 2.3% | - | 2.3% | 1.0% | 30.1% | 25.0% |
| Des Moines | 32.7% | 27.1% | 31.4% | 25.6% | - | 25.6% | 43.2% | 32.7% | 35.2% |
| Dickinson | 76.0% | - | 76.0% | 38.0% | - | 38.0% | 28.2% | 37.9% | 80.9% |
| Dubuque | 40.4% | -74.1% | 17.0% | 2.3% | - | 2.3% | 14.1% | 36.1% | 28.3% |
| Emmet | 37.1% | 44.8% | 38.9% | 30.0% | 66.9% | 30.0% | 12.8% | 70.5% | 51.0% |
| Fayette | 27.5% | 29.3% | 27.9% | 16.8% | - | 16.8% | -1.0% | 17.5% | 21.1% |
| Floyd | 95.3% | 49.2% | 82.8% | 10.6% | - | 10.6% | 0.7% | 131.4% | 84.3% |
| Franklin | 49.4% | 52.7% | 50.1% | 29.7% | - | 29.7% | 2.5% | 37.6% | 47.1% |
| Fremont | 44.4% | 68.5% | 49.9% | 56.9% | - | 56.9% | 37.6% | 80.3% | 66.2% |
| Greene | 45.2% | 35.8% | 42.9% | 16.8% | 11.9% | 16.6% | 9.4% | 44.5% | 43.6% |
| Grundy | 41.6% | 43.2% | 42.0% | 49.5% | - | 49.5% | 30.3% | 74.6% | 70.9% |
| Guthrie | 71.1% | 90.0% | 72.4% | 94.1% | - | 94.1% | -10.8% | 85.2% | 78.4% |
| Hamilton | 27.4% | 22.2% | 26.3% | 17.7% | - | 17.7% | 4.1% | 51.4% | 35.4% |
| Hancock | 77.9% | 5.5% | 74.4% | 9.5% | - | 9.5% | 17.7% | 86.1% | 80.2% |
| Hardin | 69.3% | -69.2% | 33.8% | 34.1% | - | 34.1% | 9.6% | 14.7% | 39.5% |
| Harrison | 49.4% | 49.0% | 49.3% | 108.8% | - | 108.8% | -11.0% | 20.1% | 50.1% |
| Henry | 47.2% | 42.0% | 45.6% | 5.7% | - | 5.7% | 38.1% | 74.1% | 55.7% |
| Howard | 21.2% | 67.4% | 28.9% | 34.6% | - | 34.6% | 2.8% | 3.8% | 20.9% |
| Humboldt | 38.4% | 58.2% | 43.2% | 8.6% | - | 8.6% | 8.3% | 94.1% | 53.8% |
| Ida | 51.8% | 42.6% | 51.6% | 57.2% | - | 57.2% | 18.6% | 93.2% | 84.9% |
| Iowa | 40.4% | 75.7% | 45.6% | 26.9% | - | 26.9% | 30.5% | 21.9% | 41.1% |
| Jackson | 28.3% | 35.9% | 29.2% | 35.5% | - | 35.5% | -2.1% | 30.5% | 42.9% |
| Jasper | 37.5% | 29.7% | 35.5% | 9.9% | - | 9.9% | 25.8% | 64.2% | 47.0% |

Actual FY07 Fund Balance Ratios*

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|---------------|---------------|----------------------|---------------|-------------|--------------------|-------------|---------------|-----------------|-------|
| All Counties | 36.9% | 27.7% | 34.9% | 26.1% | 34.5% | 26.2% | 8.2% | 44.8% | 40.7% |
| Jefferson | 29.6% | 55.9% | 35.7% | 50.2% | - | 50.2% | 42.3% | 56.3% | 51.8% |
| Johnson | 18.5% | 9.8% | 16.6% | 2.6% | - | 2.6% | 4.6% | 55.3% | 33.6% |
| Jones | 37.6% | 7.5% | 30.3% | 26.5% | - | 26.5% | 10.7% | 69.5% | 44.6% |
| Keokuk | 34.6% | 49.6% | 36.7% | 55.7% | - | 55.7% | 71.9% | 35.3% | 44.2% |
| Kossuth | 49.3% | 74.3% | 55.8% | 39.2% | - | 39.2% | 6.8% | 36.7% | 45.4% |
| Lee | 53.1% | 30.2% | 46.9% | 19.7% | - | 19.7% | -2.4% | 28.8% | 32.8% |
| Linn | 14.2% | 107.6% | 27.7% | 9.6% | - | 9.6% | 9.5% | 25.7% | 25.8% |
| Louisa | 33.4% | 24.2% | 31.4% | 8.2% | - | 8.2% | 64.5% | 20.2% | 33.1% |
| Lucas | 8.8% | 65.2% | 22.7% | 10.4% | 69.1% | 18.5% | 40.5% | 59.2% | 42.7% |
| Lyon | 53.7% | 24.9% | 48.1% | 37.6% | - | 37.6% | 8.9% | 56.3% | 50.3% |
| Madison | 35.0% | 58.6% | 38.4% | 26.0% | - | 26.0% | -11.6% | 38.8% | 36.8% |
| Mahaska | 99.9% | 30.8% | 82.0% | 23.2% | - | 23.2% | 7.6% | 66.3% | 65.6% |
| Marion | 51.8% | 78.4% | 58.9% | 22.1% | 199.3% | 43.8% | 13.4% | 41.7% | 49.7% |
| Marshall | 30.2% | 9.3% | 25.4% | 43.5% | - | 43.5% | 2.0% | 45.9% | 34.7% |
| Mills | 73.6% | 55.3% | 68.6% | 8.0% | - | 8.0% | 23.1% | 58.7% | 56.7% |
| Mitchell | 33.6% | 17.1% | 30.0% | 19.5% | - | 19.5% | 15.8% | 35.0% | 39.2% |
| Monona | 61.7% | 35.7% | 55.0% | 30.9% | 51.7% | 33.6% | 10.2% | 54.8% | 53.5% |
| Monroe | 44.5% | 68.9% | 51.2% | 26.6% | - | 26.6% | 13.9% | 47.9% | 45.8% |
| Montgomery | 28.7% | 41.6% | 32.2% | 17.0% | 120.2% | 31.1% | 15.3% | 76.4% | 49.7% |
| Muscatine | 28.1% | 14.3% | 25.2% | 15.8% | - | 15.8% | 31.0% | 58.2% | 31.0% |
| O'Brien | 51.4% | 25.3% | 44.9% | 27.5% | - | 27.5% | 2.3% | 53.0% | 43.9% |
| Osceola | 64.9% | 37.2% | 59.3% | 40.0% | - | 40.0% | 12.0% | 75.5% | 61.8% |
| Page | 37.4% | 35.4% | 37.2% | 20.3% | - | 20.3% | 22.4% | 53.7% | 46.8% |
| Palo Alto | 56.2% | 110.0% | 69.5% | 57.0% | - | 57.0% | 23.2% | 97.0% | 79.7% |
| Plymouth | 30.6% | - | 30.6% | 10.4% | - | 10.4% | 1.4% | 25.8% | 23.8% |
| Pocahontas | 80.1% | 25.2% | 64.9% | 27.7% | - | 27.7% | 26.2% | 106.0% | 79.4% |
| Polk | 36.4% | 14.4% | 30.7% | 26.3% | 7.9% | 21.4% | -4.9% | -31.4% | 31.8% |
| Pottawattamie | 36.4% | 27.4% | 34.4% | 8.3% | - | 8.3% | 13.9% | 46.5% | 37.3% |
| Poweshiek | 57.5% | 152.6% | 58.6% | 13.9% | - | 13.9% | 28.7% | 48.7% | 62.3% |
| Ringgold | 23.0% | 25.8% | 24.0% | 11.5% | - | 11.5% | 23.7% | 26.7% | 25.6% |
| Sac | 72.8% | 12.2% | 60.7% | 3.6% | - | 3.6% | 12.2% | 68.2% | 54.4% |
| Scott | 24.7% | 2.1% | 19.0% | 5.9% | - | 5.9% | 2.8% | 15.8% | 32.6% |
| Shelby | 55.3% | 19.7% | 41.9% | 10.1% | 32943.9% | 16.3% | 2.8% | 47.9% | 38.2% |
| Sioux | 31.7% | 315.1% | 46.9% | 67.8% | - | 67.8% | 11.1% | 85.7% | 86.4% |
| Story | 32.6% | 31.7% | 32.5% | 29.5% | - | 29.5% | 9.1% | 35.2% | 29.5% |
| Tama | 39.9% | 52.3% | 44.2% | 25.4% | - | 25.4% | -16.9% | 19.4% | 32.7% |
| Taylor | 53.6% | 65.1% | 56.7% | 21.6% | - | 21.6% | -5.9% | 27.8% | 38.4% |
| Union | 23.3% | 13.4% | 20.3% | 22.0% | - | 22.0% | -10.6% | 26.6% | 26.9% |
| Van Buren | 34.0% | 31.0% | 33.3% | 29.8% | - | 29.8% | 26.5% | 53.2% | 49.4% |
| Wapello | 25.3% | 12.2% | 20.4% | 15.7% | - | 15.7% | 5.5% | 23.1% | 42.1% |
| Warren | 31.2% | 6.7% | 25.3% | 18.6% | - | 18.6% | 20.0% | 14.4% | 24.5% |
| Washington | 44.2% | 43.4% | 44.0% | 22.7% | - | 22.7% | 24.8% | 24.6% | 33.6% |
| Wayne | -0.4% | 63.9% | 13.7% | 92.8% | 0.3% | 87.3% | 9.9% | 56.8% | 50.2% |
| Webster | 43.1% | 41.8% | 42.8% | 25.2% | - | 25.2% | 6.2% | 82.3% | 55.3% |
| Winnebago | 43.0% | 40.3% | 42.5% | -2.7% | 8.0% | -1.8% | 26.0% | 47.9% | 32.5% |
| Winneshiek | 37.6% | 56.8% | 41.0% | 21.5% | - | 21.5% | 58.5% | 23.3% | 41.2% |
| Woodbury | 30.0% | 5.9% | 22.6% | 8.4% | - | 8.4% | 8.2% | 63.2% | 31.3% |
| Worth | 40.4% | 89.8% | 51.6% | 50.9% | *** | 50.9% | 11.8% | 40.9% | 69.7% |
| Wright | 30.1% | 13.5% | 28.7% | 19.9% | - | 19.9% | 12.7% | 42.4% | 42.2% |

*Total fund balance divided by expenditures, including transfers out as expenditures in all individual funds but not in total.

*** These counties have a fund balance in the designated fund, but no spending in or transfers from that fund.

Source: Iowa Department of Management